IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

SATURDAY, THE 1ST DECEMBER 2007 / 10TH AGRAHAYANA 1929

WP(C).No. 10386 of 2004(J)

PETITIONER:

S.ARUMUGHAM, MAJESTIC ENTERPRISES,
KOCHAR ROAD, THIRUVANANTHAPURAM.

BY ADV. SRI.R.SUDHIR

RESPONDENTS:

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1. THE ADDITIONAL SALES TAX OFFICER
(III CIRCLE), OFFICE OF THE ADDITIONAL SALES
TAX OFFICER, THIRUVANANTHAPURAM.

2. THE APPELLATE ASSISTANT COMMISSIONER
OFFICE OF THE APPELLATE ASSISTANT COMMISSIONER,
THIRUVANANTHAPURAM.

3. THE DEPUTY TAHSILDAR (REVENUE RECOVERY)
TALUK OFFICE, THIRUVANANTHAPURAM.

4. THE STATE OF KERALA, REPRESENTED BY THE
PRINCIPAL SECRETARY TO GOVERNMENT, TAXES
DEPARTMENT, GOVERNMENT SECRETARIAT,
THIRUVANANTHAPURAM.

BY ADV. SHRI.K.P.PRADEEP, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 01/12/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C) No. 10386/2004

APPENDIX

PETITIONER'S EXHIBITS

P1 : COPY OF the ORDER DATED 05/03/1997 PASSED BY THE SALES TAX APPELLATE TRIBUNAL IN T.A. NO.756 TO 169 OF 1987.

P2 : COPY OF THE PROCEEDINGS OF THE ADDITIONAL SALES TAX OFFICER IN RESPECT OF ASSESSMENT NO.1113.N.75/79-80 (KGST) DATED 30/09/2003.

P2(a) : COPY OF THE PROCEEDINGS OF THE ADDITIONAL SALES TAX OFFICER IN RESPECT OF ASSESSMENT NO.1113.N.29/C//79-80 (CST) DATED 30/09/2003.

P2(b): COPY OF THE PROCEEDINGS OF THE ADDITIONAL SALES TAX OFFICER IN RESPECT OF ASSESSMENT NO.1113.N.75/80-81 (KGST) DATED 30/09/2003.

P2(c) :COPY OF THE PROCEEDINGS OF THE ADDITIONAL SALES TAX OFFICER IN RESPECT OF ASSESSMENT NO.1113.N.29/C/80-81 (CST) DATED 30/09/2003.

P3 : COPY OF THE APPEAL DATED 20/12/2003 IN RESPECT OF ASSESSEMNT YEAR 79-80 (KGST).

P3(a) : COPY OF THE APPEAL DATED 20/12/2003 IN RESPECT OF ASSESSEMNT YEAR 79-80 (CST).

P3(b) : COPY OF THE APPEAL DATED 20/12/2003 IN RESPECT OF ASSESSEMNT YEAR 80-81 (KGST).

P3(c) :COPY OF THE APPEAL DATED 20/12/2003 IN RESPECT OF ASSESSEMNT YEAR 80-81 (CST).

P4 : COPY OF THE DEMAND NOTICE ISSUED BY THE 3RD RESPONDENT ON 06/02/2004 TO THE PETITIOENR SEEKING TO REALISE TAX ARREARS TOGETHER WITH PENAL INTEREST.

P4(a) : COPY OF THE DEMAND NOTICE ISSUED BY THE 3RD RESPONDENT ON 06/02/2004 TO THE PETITIOENR SEEKING TO REALISE TAX ARREARS TOGETHER WITH PENAL INTEREST.

P4 (b) : COPY OF THE DEMAND NOTICE ISSUED BY THE 3RD RESPONDENT ON 06/02/2004 TO THE PETITIOENR SEEKING TO REALISE TAX ARREARS TOGETHER WITH PENAL INTEREST.

P4(c) :COPY OF THE DEMAND NOTICE ISSUED BY THE 3RD RESPONDENT ON 06/02/2004 TO THE PETITIOENR SEEKING TO REALISE TAX ARREARS TOGETHER WITH PENAL INTEREST.

P4(d) : COPY OF THE DEMAND NOTICE ISSUED BY THE 3RD RESPONDENT ON 06/02/2004 TO THE PETITIOENR SEEKING TO REALISE TAX ARREARS TOGETHER WITH PENAL INTEREST.

WP(C) No. 10386/2004

P4(e) :COPY OF THE DEMAND NOTICE ISSUED BY THE 3RD RESPONDENT ON 06/02/2004 TO THE PETITIOENR SEEKING TO REALISE TAX ARREARS TOGETHER WITH PENAL INTEREST.

P4(f) : COPY OF THE DEMAND NOTICE ISSUED BY THE 3RD RESPONDENT ON 06/02/2004 TO THE PETITIOENR SEEKING TO REALISE TAX ARREARS TOGETHER WITH PENAL INTEREST.

P4(g) : COPY OF THE DEMAND NOTICE ISSUED BY THE 3RD RESPONDENT ON 06/02/2004 TO THE PETITIOENR SEEKING TO REALISE TAX ARREARS TOGETHER WITH PENAL INTEREST.

P5 : COPY OF THE ORDER NO.STA-673-676/2003 DATED 03/03/2004 ISSUED by the 2ND RESPONDENT.

// TRUE COPY //

PA TO JUDGE.

jg

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 10386 of 2004

Dated, this the 1st day of December, 2007

J U D G M E N T

This writ petition is filed challenging revenue recovery proceedings towards recovery of sale tax assessed, when appeals were pending. Learned Government Pleader submitted that even though Tribunal remanded the case to give an opportunity to the petitioner to cross-examine the persons, whose evidences were relied on against the petitioner, the petitioner did not avail the same stating that no purpose will be served by cross-examination. Assessments are stated to have been completed on 22/01/2005. If petitioner had any grievance, he should have filed regular appeal against the revised assessment. Since orders impugned do not survive any longer, this writ petition is closed leaving freedom to the petitioner to pursue statutory remedy, if so desired. Revised demands can be recovered subject to contest, if any.

(C.N.RAMACHANDRAN NAIR, JUDGE.)

jg